

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

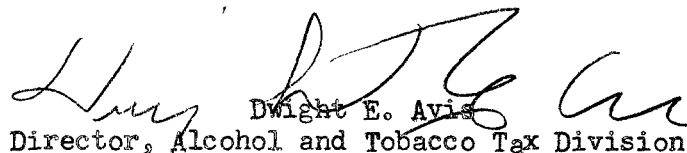
November 29, 1954

Alcohol and Tobacco Tax Division
Industry Circular No. 54-23

Elimination of Requirements
Relating to Peddlers of Tobacco

Peddlers of tobacco:

1. Chapter 52 of the Internal Revenue Code of 1954, relating to tobacco, cigars, cigarettes, and cigarette papers and tubes, will become effective on January 1, 1955.
2. The purpose of this industry circular is to advise you that under the aforesaid Code peddlers of tobacco are no longer required to register, give bond, and obtain and post certificate of registration, in order to carry on such business.
3. In due course, the Assistant Regional Commissioner, Alcohol and Tobacco Tax, will notify you and the surety on your bond of the termination thereof, also the termination of your certificate of registration as a peddler of tobacco.
4. Correspondence in regard to this industry circular should refer to the number thereof and to the symbols O:AT:TP.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

IRS-5276